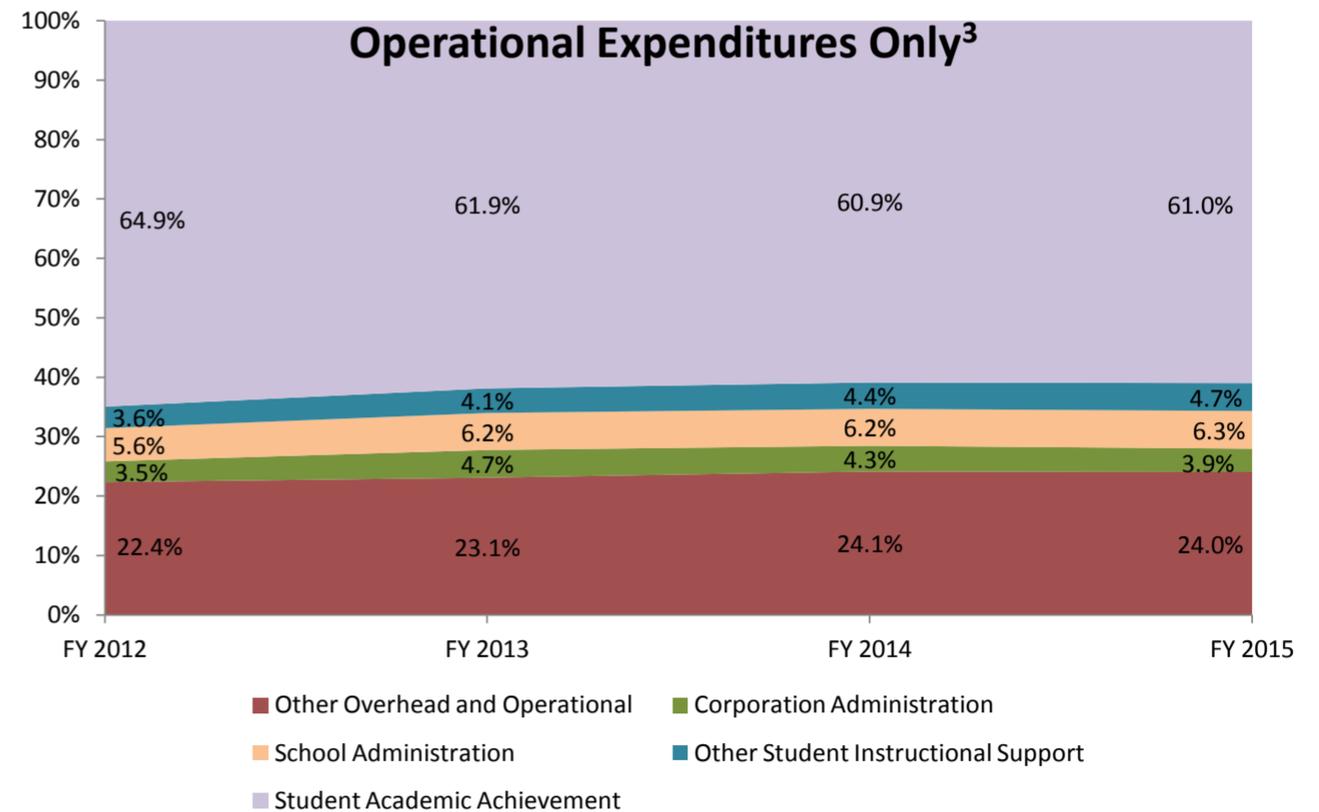
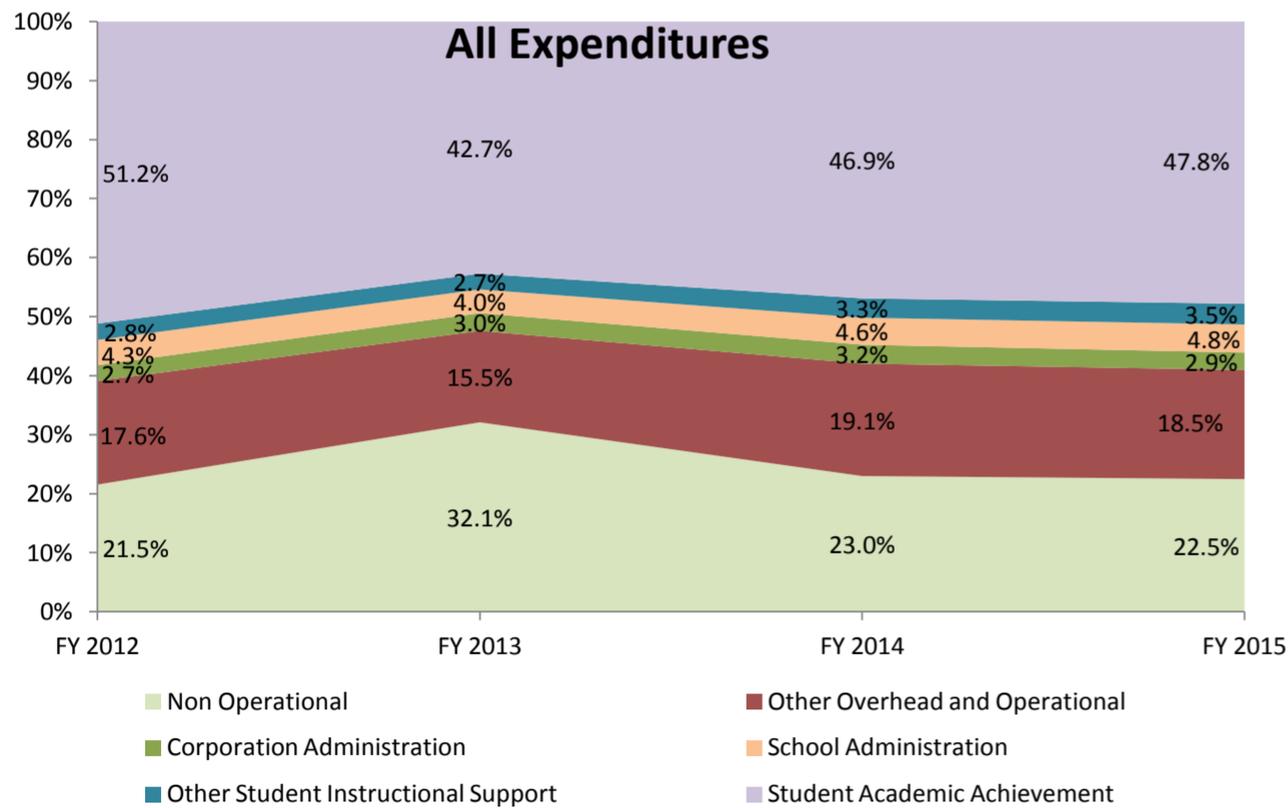


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**M S D Steuben County (7615)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$13,931,792	46.9%	\$16,349,246	49.7%	\$16,830,906	51.2%	\$15,774,786	42.7%	\$14,973,444	46.9%	\$15,014,580	47.8%
Student Instructional Support	\$1,867,323	6.3%	\$2,369,797	7.2%	\$2,320,501	7.1%	\$2,471,174	6.7%	\$2,506,837	7.9%	\$2,594,828	8.3%
<b>Total</b>	<b>\$15,799,115</b>	<b>53.2%</b>	<b>\$18,719,043</b>	<b>56.9%</b>	<b>\$19,151,407</b>	<b>58.2%</b>	<b>\$18,245,960</b>	<b>49.4%</b>	<b>\$17,480,282</b>	<b>54.8%</b>	<b>\$17,609,408</b>	<b>56.1%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,538,267	22.0%	\$6,787,848	20.6%	\$6,652,439	20.2%	\$6,831,004	18.5%	\$7,102,904	22.3%	\$6,733,364	21.4%
Non Operational	\$7,346,516	24.7%	\$7,415,090	22.5%	\$7,086,192	21.5%	\$11,852,940	32.1%	\$7,338,948	23.0%	\$7,055,845	22.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$13,884,783</b>	<b>46.8%</b>	<b>\$14,202,937</b>	<b>43.1%</b>	<b>\$13,738,631</b>	<b>41.8%</b>	<b>\$18,683,943</b>	<b>50.6%</b>	<b>\$14,441,852</b>	<b>45.2%</b>	<b>\$13,789,209</b>	<b>43.9%</b>

<b>Grand Total</b>	<b>\$29,683,897</b>	<b>\$32,921,980</b>	<b>\$32,890,038</b>	<b>\$36,929,903</b>	<b>\$31,922,133</b>	<b>\$31,398,616</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**M S D Steuben County (7615)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
<b>Student Academic Achievement</b>											
11050 Regular Programs		\$0	\$622,713	\$735,646	\$661,512	NA	6.2%	-10.1%			
11100 Regular Programs		\$3,853,034	\$5,085,119	\$4,432,628	\$4,325,187	12.3%	-14.9%	-2.4%			
11200 Regular Programs		\$1,789,436	\$2,676,352	\$2,489,988	\$2,570,498	43.6%	-4.0%	3.2%			
11300 Regular Programs		\$2,046,388	\$3,114,586	\$2,734,665	\$2,647,681	29.4%	-15.0%	-3.2%			
11355 Regular Programs		\$54,000	\$78,090	\$82,594	\$73,630	36.4%	-5.7%	-10.9%			
11410 Regular Programs		\$52,259	\$51,545	\$62,659	\$62,774	20.1%	21.8%	0.2%			
11430 Regular Programs		\$13,539	\$80,678	\$87,848	\$88,223	551.6%	9.4%	0.4%			
11440 Regular Programs		\$25,029	\$38,297	\$0	\$0	NA	NA	NA			
11460 Regular Programs		\$56,705	\$66,346	\$76,186	\$77,739	37.1%	17.2%	2.0%			
11470 Regular Programs		\$108	\$758	\$639	\$0	NA	NA	NA			
11480 Regular Programs		\$13,453	\$0	\$0	\$0	NA	NA	NA			
11590 Regular Programs		\$15,263	\$23,764	\$0	\$0	NA	NA	NA			
11630 Regular Programs		\$193,174	\$287,440	\$247,523	\$250,358	29.6%	-12.9%	1.1%			
11910 Regular Programs		\$0	\$0	\$902	\$0	NA	NA	NA			
12110 Special Programs		\$218,180	\$93,932	\$29,715	\$47,768	-78.1%	-49.1%	60.8%			
12210 Special Programs		\$399,277	\$396,751	\$231,040	\$243,824	-38.9%	-38.5%	5.5%			
12220 Special Programs		\$0	\$67,779	\$92,545	\$92,424	NA	36.4%	-0.1%			
12230 Special Programs		\$0	\$28,245	\$85,301	\$75,801	NA	168.4%	-11.1%			
12310 Special Programs		\$0	\$7,484	\$1,448	\$1,451	NA	-80.6%	0.2%			
12320 Special Programs		\$0	\$52,353	\$130,750	\$120,958	NA	131.0%	-7.5%			
12330 Special Programs		\$0	\$0	\$78	\$0	NA	NA	NA			
12340 Special Programs		\$0	\$0	\$99,119	\$65,945	NA	NA	-33.5%			
12350 Special Programs		\$2,596	\$12,041	\$3,102	\$6,829	163.0%	-43.3%	120.2%			
12410 Special Programs		\$0	\$110,177	\$184,442	\$141,956	NA	28.8%	-23.0%			
12610 Special Programs		\$380,230	\$641,307	\$554,541	\$485,995	27.8%	-24.2%	-12.4%			
12710 Special Programs		\$0	\$2,208	\$0	\$0	NA	NA	NA			
12810 Special Programs		\$32,370	\$110,057	\$40,212	\$22,188	-31.5%	-79.8%	-44.8%			
12900 Special Programs		\$75,169	\$55,277	\$27,034	\$35,459	-52.8%	-35.9%	31.2%			
13600 Adult/Cont. Ed. Programs		\$1,705	\$19,254	\$922	\$902	-47.1%	-95.3%	-2.2%			
14100 Summer School Programs		\$251	\$13,154	\$8,703	\$13,316	5211.2%	1.2%	53.0%			
14200 Summer School Programs		\$10,382	\$13,607	\$7,827	\$7,521	-27.6%	-44.7%	-3.9%			
14300 Summer School Programs		\$51,555	\$78,045	\$15,896	\$16,007	-69.0%	-79.5%	0.7%			
16100 Remediation		\$56,840	\$55,476	\$22,592	\$29,655	-47.8%	-46.5%	31.3%			
17300 Pay. to Other Gov. Units in State		\$91,290	\$179,857	\$341,529	\$271,766	197.7%	51.1%	-20.4%			
17400 Pay. to Other Gov. Units in State		\$1,111	\$0	\$242,279	\$413,096	37095.4%	NA	70.5%			
17700 Pay. to Other Gov. Units in State		\$125,482	\$188,062	\$165,871	\$104,825	-16.5%	-44.3%	-36.8%			
22110 Instruction		\$128,961	\$0	\$0	\$0	NA	NA	NA			
22120 Instruction		\$1,225	\$241,649	\$273,508	\$271,172	22036.5%	12.2%	-0.9%			
22130 Instruction		\$144,122	\$162,616	\$87,784	\$63,760	-55.8%	-60.8%	-27.4%			
22190 Instruction		\$3,643	\$24,357	\$11,512	\$17,125	370.1%	-29.7%	48.8%			
22220 Instruction		\$248,977	\$329,756	\$173,840	\$181,475	-27.1%	-45.0%	4.4%			
22230 Instruction		\$8,604	\$15,374	\$13,503	\$9,993	16.2%	-35.0%	-26.0%			
22250 Instruction		\$0	\$0	\$277,176	\$260,785	NA	NA	-5.9%			
22310 Instruction		\$0	\$311,447	\$435,165	\$459,346	NA	47.5%	5.6%			
22360 Instruction		\$621,983	\$578,725	\$371,608	\$415,481	-33.2%	-28.2%	11.8%			
25520 Central Services		\$219,523	\$415,286	\$93,126	\$380,152	73.2%	-8.5%	308.2%			
25540 Central Services		\$16,672	\$19,285	\$0	\$0	NA	NA	NA			
26497 NA		\$556,334	\$0	\$0	\$0	NA	NA	NA			
<b>Student Academic Achievement Total</b>					<b>\$11,508,870</b>	<b>\$16,349,246</b>	<b>\$14,973,444</b>	<b>\$15,014,580</b>	<b>30.5%</b>	<b>-8.2%</b>	<b>0.3%</b>
<b>Student Instructional Support</b>											
21130 Students		\$0	\$102,680	\$99,945	\$90,903	NA	-11.5%	-9.0%			
21220 Students		\$413,886	\$657,330	\$488,582	\$532,736	28.7%	-19.0%	9.0%			

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**M S D Steuben County (7615)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
21320 Students Health Services - Medical Services	\$0	\$0	\$623	\$0	NA	NA	NA				
21340 Students Health Services - Nurse Services	\$52,118	\$69,834	\$93,896	\$83,806	60.8%	20.0%	-10.7%				
21390 Students Health Services - Other Health Services	\$94,853	\$0	\$23,391	\$29,902	-68.5%	NA	27.8%				
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$21,182	\$1,196	\$232,044	\$258,018	1118.1%	21466.0%	11.2%				
21530 Students Speech Path. & Audio. Serv. - Audiology Services	\$18,724	\$0	\$0	\$0	NA	NA	NA				
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$0	\$88,124	\$102,262	\$107,763	NA	22.3%	5.4%				
21990 Students Other Support Services Students - Other Student Services	\$7,352	\$5,350	\$3,048	\$0	NA	NA	NA				
24100 School Administration Office of The Principal	\$927,086	\$1,445,282	\$1,463,047	\$1,476,700	59.3%	2.2%	0.9%				
24900 School Administration Other Support Services - School Admin.	\$0	\$0	\$0	\$15,000	NA	NA	NA				
<b>Student Instructional Support Total</b>					<b>\$1,535,201</b>	<b>\$2,369,797</b>	<b>\$2,506,837</b>	<b>\$2,594,828</b>	<b>69.0%</b>	<b>9.5%</b>	<b>3.5%</b>
<b>Overhead and Operational</b>											
23110 General Administration Board of Education - Service Area Direction	\$0	\$3,937	\$924	\$5,140	NA	30.5%	456.3%				
23120 General Administration Board of Education - Service Area Assistants	\$18,244	\$0	\$0	\$0	NA	NA	NA				
23150 General Administration Board of Education - Legal Services	\$15,218	\$16,587	\$34,268	\$18,647	22.5%	12.4%	-45.6%				
23160 General Administration Board of Education - Promotion Expenses	\$2,982	\$2,193	\$4,611	\$6,164	106.7%	181.1%	33.7%				
23190 General Administration Board of Education - Other Governing Body Services	\$617	\$68,492	\$102,558	\$76,497	12290.5%	11.7%	-25.4%				
23210 General Administration Executive Administration - Office of The Superintendent	\$356,576	\$635,144	\$570,047	\$515,835	44.7%	-18.8%	-9.5%				
23220 General Administration Executive Administration - Community Relations	\$63	\$0	\$0	\$0	NA	NA	NA				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$49,638	\$0	\$0	\$0	NA	NA	NA				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$1,310	\$0	\$0	\$0	NA	NA	NA				
25110 Central Services Fiscal Services - Office of The Business Manager	\$86,214	\$284,739	\$240,360	\$241,718	180.4%	-15.1%	0.6%				
25150 Central Services Fiscal Services - Payroll Services	\$66,729	\$85,414	\$53,519	\$54,395	-18.5%	-36.3%	1.6%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$20,192	\$10,201	\$3,219	\$3,390	-83.2%	-66.8%	5.3%				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$206	\$1,001	\$1,037	NA	402.6%	3.6%				
25199 Central Services Fiscal Services - Other - Other	\$4,906	\$0	\$0	\$0	NA	NA	NA				
25910 Central Services Other Supp. Serv. Cent. Serv. - Judgments	\$3,484	\$0	\$7,500	\$0	NA	NA	NA				
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$656	\$595	\$464	\$464	-29.2%	-22.0%	0.0%				
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$58,402	\$88,476	\$95,694	\$97,192	66.4%	9.9%	1.6%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,943,622	\$2,226,977	\$2,101,772	\$2,015,688	3.7%	-9.5%	-4.1%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$27,925	\$79,889	\$97,162	\$103,743	271.5%	29.9%	6.8%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$249,448	\$263,990	\$155,983	\$121,837	-51.2%	-53.8%	-21.9%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,723	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$35,413	\$0	\$0	\$0	NA	NA	NA				
26600 Oper. & Maint. of Plant Serv. Security Services	\$2,775	\$54,994	\$24,615	\$40,929	1374.9%	-25.6%	66.3%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$127,212	\$186,528	\$233,812	\$279,130	119.4%	49.6%	19.4%				
27010 Student Transportation Service Area Direction	\$188,162	\$264,215	\$320,700	\$315,848	67.9%	19.5%	-1.5%				
27100 Student Transportation Vehicle Operation	\$491,766	\$841,438	\$750,684	\$743,333	51.2%	-11.7%	-1.0%				
27200 Student Transportation Monitoring Services	\$6,710	\$2,265	\$140	\$177	-97.4%	-92.2%	26.6%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$187,363	\$213,267	\$355,223	\$358,351	91.3%	68.0%	0.9%				
27400 Student Transportation Purchase of School Buses	\$467,330	\$23,619	\$389,083	\$149,490	-68.0%	532.9%	-61.6%				
27500 Student Transportation Insurance on Buses	\$54,482	\$46,239	\$50,811	\$46,232	-15.1%	0.0%	-9.0%				
27700 Student Transportation Contracted Transportation Services	\$89,764	\$37,026	\$37,382	\$25,598	-71.5%	-30.9%	-31.5%				
27900 Student Transportation Other Student Transportation Services	\$0	\$78,993	\$163,916	\$166,874	NA	111.3%	1.8%				
31100 Food Services Operations Service Area Direction	\$68,516	\$132,352	\$140,348	\$142,672	108.2%	7.8%	1.7%				
31200 Food Services Operations Food Preparation and Dispensing	\$334,478	\$502,444	\$544,872	\$564,337	68.7%	12.3%	3.6%				
31400 Food Services Operations Food Purchases	\$441,434	\$629,137	\$614,400	\$629,657	42.6%	0.1%	2.5%				
31900 Food Services Operations Other Food Services	\$480,266	\$8,491	\$7,836	\$8,988	-98.1%	5.9%	14.7%				
<b>Overhead and Operational Total</b>					<b>\$5,883,619</b>	<b>\$6,787,848</b>	<b>\$7,102,904</b>	<b>\$6,733,364</b>	<b>14.4%</b>	<b>-0.8%</b>	<b>-5.2%</b>
<b>Non Operational</b>											
33100 Community Service Operations Direction of Community Services	\$39,049	\$741	\$5,651	\$4,128	-89.4%	457.0%	-27.0%				

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**M S D Steuben County (7615)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
33400 Category not Specified Athletic Coaches	\$258,208	\$322,641	\$321,810	\$320,732	24.2%	-0.6%	-0.3%				
33940 Other Community Services Child Care Services	\$39,482	\$65,096	\$59,044	\$113,567	187.6%	74.5%	92.3%				
33950 Other Community Services Step Ahead	\$833	\$0	\$0	\$0	NA	NA	NA				
33990 Other Community Services Other	\$4,305	\$0	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$147,791	\$213,659	\$10,888	\$0	NA	NA	NA				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$153,940	\$417,545	\$628,116	\$492,518	219.9%	18.0%	-21.6%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$579,622	\$586,155	\$0	\$0	NA	NA	NA				
45400 Building Acq., Const. and Impr. Sports Facilities	\$20,702	\$76,671	\$55,704	\$42,095	103.3%	-45.1%	-24.4%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$151,697	\$124,176	\$156,057	\$139,445	-8.1%	12.3%	-10.6%				
46000 Category not Specified Purchase of Moveable Equipment	\$24,724	\$30,344	\$71,322	\$10,582	-57.2%	-65.1%	-85.2%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$390,723	\$293,690	\$235,297	\$345,372	-11.6%	17.6%	46.8%				
49000 Category not Specified Other Facilities Acq. and Construction	\$143,667	\$149,327	\$249,433	\$92,730	-35.5%	-37.9%	-62.8%				
51100 Principal on Debt Bonds	\$135,000	\$295,000	\$1,105,000	\$1,125,000	733.3%	281.4%	1.8%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$43,020	\$48,372	\$15,802	NA	-63.3%	-67.3%				
52100 Interest on Debt Bonds	\$544,625	\$362,125	\$92,125	\$74,042	-86.4%	-79.6%	-19.6%				
52200 Interest on Debt Temporary Loans	\$80,201	\$63,366	\$5,192	\$3,460	-95.7%	-94.5%	-33.4%				
53100 Lease Rental Buildings-Principal	\$4,474,426	\$2,949,091	\$3,415,000	\$3,610,000	-19.3%	22.4%	5.7%				
53150 Lease Rental Buildings-Interest	\$0	\$1,422,093	\$879,938	\$634,856	NA	-55.4%	-27.9%				
54200 Advancements and Obligations Common School Fund - Principal	\$87,250	\$0	\$0	\$27,848	-68.1%	NA	NA				
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$0	\$3,420	NA	NA	NA				
59100 Other Debt Services Obligations Registrars Fee	\$0	\$0	\$0	\$250	NA	NA	NA				
59200 Other Debt Services Obligations Bank Fee	\$350	\$350	\$0	\$0	NA	NA	NA				
<b>Non Operational Total</b>					<b>\$7,276,593</b>	<b>\$7,415,090</b>	<b>\$7,338,948</b>	<b>\$7,055,845</b>	<b>-3.0%</b>	<b>-4.8%</b>	<b>-3.9%</b>
<b>Prorated by Fund</b>											
26491 NA PERF - Academic Achievement	\$110,731	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$16,593	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$76,264	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$4,008	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$696,841	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$103,979	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$172,977	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$23,650	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$48,772	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$8,195	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$7,912	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$1,636	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$1,234,199	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$178,789	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$363,125	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$35,751	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$5,495	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$906	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$870	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$180	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$326,885	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Instructional Support	\$23,661	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$33,500	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Non Operational	\$4,696	\$0	\$0	\$0	NA	NA	NA				
<b>Prorated by Fund Total</b>					<b>\$3,479,614</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>